

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>SIOUX CITY</div> <div>CITY OF <u>SIOUX CITY</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16209701100000</div> <div>CITY OF SIOUX CITY</div> <div>405 6TH STREET</div> <div>SIOUX CITY, IA 51102</div>			
		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)	
Revenues and Other Financing Sources					
Taxes levied on property	37,051,219		37,051,219	36,658,959	
Less: Uncollected property taxes-levy year	0		0		
Net current property taxes	37,051,219		37,051,219	36,658,959	
Delinquent property taxes	383,206		383,206		
TIF revenues	13,494,869		13,494,869	13,527,007	
Other city taxes	22,252,862	0	22,252,862	27,811,818	
Licenses and permits	935,062	89,600	1,024,662	5,084,101	
Use of money and property	6,321,837	2,832,675	9,154,512	16,571,621	
Intergovernmental	27,764,201	381,713	28,145,914	94,419,274	
Charges for fees and service	6,833,828	61,633,210	68,467,038	90,867,722	
Special assessments	157,786	0	157,786	1,816,554	
Miscellaneous	4,108,306	2,394,272	6,502,578	44,363,549	
Other financing sources	67,771,955	10,517,215	78,289,170	96,204,721	
Total revenues and other sources	187,075,131	77,848,685	264,923,816	427,325,326	
Expenditures and Other Financing Uses					
Public safety	36,304,029	0	36,304,029	43,153,846	
Public works	14,500,431	0	14,500,431	21,971,739	
Health and social services	0	0	0	0	
Culture and recreation	15,946,104	0	15,946,104	26,224,094	
Community and economic development	9,376,134	0	9,376,134	19,824,302	
General government	2,881,136	0	2,881,136	19,186,458	
Debt service	23,071,304	0	23,071,304	40,249,997	
Capital projects	30,542,971	0	30,542,971	173,626,958	
Total governmental activities expenditures	132,622,109	0	132,622,109	344,237,394	
Business type activities	0	66,867,453	66,867,453	162,954,820	
Total ALL expenditures	132,622,109	66,867,453	199,489,562	507,192,214	
Other financing uses, including transfers out	53,457,737	658,627	54,116,364	59,427,918	
Total ALL expenditures/And other financing uses	186,079,846	67,526,080	253,605,926	566,620,132	
Excess revenues and other sources over (Under) Expenditures/And other financing uses	995,285	10,322,605	11,317,890	-139,294,806	
Beginning fund balance July 1, 2014	82,658,137	142,786,441	225,444,578	256,050,616	
Ending fund balance June 30, 2015	83,653,422	153,109,046	236,762,468	116,755,810	
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 697,594 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents		
General obligation debt	\$ 123,510,000	Other long-term debt	\$ 140,580,807		
Revenue debt	\$ 0	Short-term debt	\$ 0		
TIF Revenue debt	\$ 0	General obligation debt limit		\$ 193,524,761	
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/19/2015	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Lisa L. McCardle		→	712	279-6230	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/13/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF SIOUX CITY						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
1	<b>Section A - TAXES</b>											1		
2	<b>Taxes levied on property</b>	20,384,482	7,365,526		9,301,211			37,051,219			37,051,219	2		
3	Less: Uncollected property taxes - Levy year							0			0	3		
4	Net current property taxes	20,384,482	7,365,526		9,301,211	0		37,051,219		T01	37,051,219	4		
5	Delinquent property taxes	292,808	90,398					383,206		T01	383,206	5		
6	<b>Total property tax</b>	20,677,290	7,455,924		9,301,211	0	0	37,434,425			37,434,425	6		
7	<b>TIF revenues</b>			13,494,869				13,494,869		T01	13,494,869	7		
8	<b>Other city taxes</b>													
8	Utility tax replacement excise taxes	1,073,279	395,728		446,620			1,915,627		T15	1,915,627	8		
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	3,948,452						3,948,452		T15	3,948,452	9		
10	Parimutuel wager tax							0		C30	0	10		
11	Gaming wager tax	1,708,644						1,708,644		C30	1,708,644	11		
12	Mobile home tax							0		T19	0	12		
13	Hotel/motel tax	1,809,271						1,809,271		T19	1,809,271	13		
14	Other local option taxes		12,870,868					12,870,868		T09	12,870,868	14		
15	<b>TOTAL OTHER CITY TAXES</b>	8,539,646	13,266,596	0	446,620	0	0	22,252,862	0		22,252,862	15		
16	<b>Section B - LICENSES AND PERMITS</b>	935,062						935,062	89,600	T29	1,024,662	16		
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17		
18	Interest	308,312	361,125		10,524	40,068		720,029	506,318	U20	1,226,347	18		
19	Rents and royalties	318,248	1,507,191		87,410	189,620		2,102,469	1,706,870	U40	3,809,339	19		
20	Other miscellaneous use of money and property	131,451	2,960,255			407,633		3,499,339	619,487	U20	4,118,826	20		
21								0			0	21		
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	758,011	4,828,571	0	97,934	637,321	0	6,321,837	2,832,675		9,154,512	22		
23												23		
24	<b>Section D - INTERGOVERNMENTAL</b>											24		
25												25		
26	<b>Federal grants and reimbursements</b>											26		
27	Federal grants	418,018	1,643,028			1,215,678		3,276,724	233,262	B89	3,509,986	27		
28	Community development block grants		1,956,114					1,956,114		B50	1,956,114	28		
29	Housing and urban development		6,027,727					6,027,727		B50	6,027,727	29		
30	Public assistance grants							0		B79	0	30		
31	Payment in lieu of taxes							0		B30	0	31		
32								0			0	32		
33	<b>Total Federal grants and reimbursements</b>	418,018	9,626,869	0	0	1,215,678	0	11,260,565	233,262		11,493,827	33		
34												34		
35												35		
36												36		
37												37		
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39												39		
40												40		

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SIOUX CITY						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		8,809,940					8,809,940		C46	8,809,940	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	493,735	28,730			124,010		646,475	1,007	C89	647,482	49				
50	Iowa Department of Transportation		428,577			4,126,931		4,555,508	147,444	C89	4,702,952	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority		192,759			653,943		846,702		C89	846,702	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	625,611	232,401		277,700			1,135,712		C89	1,135,712	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	1,119,346	9,692,407	0	277,700	4,904,884	0	15,994,337	148,451		16,142,788	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service							0		D89	0	64				
65	Township contributions	420,436	88,863					509,299		D89	509,299	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	420,436	88,863	0	0	0	0	509,299	0		509,299	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	1,957,800	19,408,139	0	277,700	6,120,562	0	27,764,201	381,713		28,145,914	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	13,967,250	A91	13,967,250	73				
74	Sewer							0	17,243,282	A8Ø	17,243,282	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0	1,120,912	A6Ø	1,120,912	77				
78	Airport							0	453,633	AØ1	453,633	78				
79	Landfill/garbage							0	4,552,247	A81	4,552,247	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SIOUX CITY						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit		1,376,535					1,376,535		A94	1,376,535	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water		1,351,293					1,351,293		A80	1,351,293	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	74,268						74,268		A89	74,268	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	382,389						382,389		A89	382,389	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges		3,060					3,060		A50	3,060	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	108,679					44,903	153,582		A03	153,582	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	499,147	708,841					1,207,988		A61	1,207,988	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0	24,295,886		24,295,886	102				
103	Engineering charges and miscellaneous	2,284,713						2,284,713			2,284,713	103				
104	TOTAL CHARGES FOR SERVICE	3,349,196	3,439,729	0	0	0	44,903	6,833,828	61,633,210		68,467,038	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	151,740	374		5,672			157,786		U01	157,786	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	280,977	312,810			708,101		1,301,888		U99	1,301,888	108				
109	Deposits and sales/fuel tax refunds	16,970	22,380					39,350		U99	39,350	109				
110	Sale of property and merchandise	4,632	787			264,037		269,456		U11	269,456	110				
111	Fines	1,456,891						1,456,891	359,274	U30	1,816,165	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Reimbursements	302,330	200,157					502,487			502,487	114				
115	Refunds	31,086	135,327					166,413	1,520,992		1,687,405	115				
116	Miscellaneous Revenue	93,226	244,778		33,817			371,821	514,006		885,827	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	2,186,112	916,239	0	33,817	972,138	0	4,108,306	2,394,272		6,502,578	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF SIOUX CITY					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	38,554,857	49,315,572	13,494,869	10,162,954	7,730,021	44,903	119,303,176	67,331,470		186,634,646	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales				22,017	32,500		54,517	471,423	NR	525,940	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				650,484	22,996,382		23,646,866		NR	23,646,866	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	14,836,079	3,025,830		4,239,686	8,474,108		30,575,703	10,045,792		40,621,495	127
128	Internal TIF loans and transfers in				13,494,869			13,494,869			13,494,869	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	14,836,079	3,025,830	0	18,407,056	31,502,990	0	67,771,955	10,517,215		78,289,170	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	53,390,936	52,341,402	13,494,869	28,570,010	39,233,011	44,903	187,075,131	77,848,685		264,923,816	132
133												133
134	Beginning fund balance July 1, 2014	8,931,550	14,745,063		5,782,191	52,081,385	1,117,948	82,658,137	142,786,441		225,444,578	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	62,322,486	67,086,465	13,494,869	34,352,201	91,314,396	1,162,851	269,733,268	220,635,126		490,368,394	136
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF SIOUX CITY		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	17,808,877	745,113					18,553,990		E62	18,553,990	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	16,763						16,763		E89	16,763	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	14,857,534	516,117					15,373,651		E24	15,373,651	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	87,250						87,250		E32	87,250	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	1,278,394	26,125					1,304,519		E66	1,304,519	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	335,714	2,872					338,586		E66	338,586	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	629,270						629,270		E32	629,270	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	35,013,802	1,290,227	0	0	0	0	36,304,029			36,304,029	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SIOUX CITY		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		4,302,863					4,302,863		E44	4,302,863	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		931,376					931,376		E44	931,376	48
49	Traffic control safety — Current operation		622,194					622,194		E44	622,194	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		1,011,618					1,011,618		E44	1,011,618	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation	1,486,822						1,486,822		E44	1,486,822	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		1,631,104					1,631,104		E81	1,631,104	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	33,026	4,481,428					4,514,454		E89	4,514,454	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,519,848	12,980,583	0	0	0	0	14,500,431			14,500,431	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF SIOUX CITY							<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SIOUX CITY						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	2,610,896	27,913					2,638,809		E52	2,638,809	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation	895,980	11,797					907,777		E61	907,777	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	2,075,444	273,881					2,349,325		E61	2,349,325	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	1,617,050	49,299					1,666,349		E61	1,666,349	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	417,609	14,261					431,870		E03	431,870	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation	816,132	7,135,842					7,951,974		E61	7,951,974	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	8,433,111	7,512,993	0	0	0	0	15,946,104			15,946,104	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation		169,717					169,717		E89	169,717	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation	518	8,070,898					8,071,416		E50	8,071,416	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	597,700	3,078					600,778		E29	600,778	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation	273,911	260,312					534,223		E89	534,223	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	872,129	8,504,005	0	0	0	0	9,376,134			9,376,134	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF SIOUX CITY						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	248,056	2,873					250,929		E29	250,929	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	91,905	8,831					100,736		E23	100,736	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	126,943	2,502					129,445		E25	129,445	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	338,142	46,874					385,016		E31	385,016	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	1,990,490	24,520					2,015,010		E89	2,015,010	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	2,795,536	85,600	0	0	0	0	2,881,136			2,881,136	176
177	<b>Section G — DEBT SERVICE</b>				23,057,731			23,057,731			23,057,731	177
178								0			0	178
179								0			0	179
180	<b>TIF Rebates</b>				13,573			13,573			13,573	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	23,071,304	0	0	23,071,304			23,071,304	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184						27,034,389		27,034,389			27,034,389	184
185	Community Development		811,870					811,870			811,870	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	811,870	0	0	27,034,389	0	27,846,259			27,846,259	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189						2,696,712		2,696,712			2,696,712	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	2,696,712	0	2,696,712			2,696,712	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	811,870	0	0	29,731,101	0	30,542,971			30,542,971	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	48,634,426	31,185,278	0	23,071,304	29,731,101	0	132,622,109			132,622,109	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF SIOUX CITY					<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								14,917,467	E91	14,917,467	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								14,435,262	E80	14,435,262	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation								1,509,232	E60	1,509,232	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation								4,858,212	E01	4,858,212	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								5,198,453	E81	5,198,453	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SIOUX CITY						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237		
238	Other business type — Current operation											238		
239	Purchase of land and equipment											239		
240	Construction											240		
241												241		
242	Enterprise Debt Service											242		
243	Enterprise Capital Projects											243		
244	Enterprise TIF Capital Projects											244		
245	Internal service funds — Specify											245		
246	Central Maintenance Garage											246		
247	Comprehensive Insurance											247		
248												248		
249												249		
250												250		
251	TOTAL BUSINESS TYPE ACTIVITIES											251		
252												252		
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	48,634,426	31,185,278	0	23,071,304	29,731,101	0	132,622,109	66,867,453		199,489,562	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE		254	
255	Regular transfers out	4,450,081	20,795,811		4,109,678	10,607,298		39,962,868	658,627		40,621,495	255		
256	Internal TIF loans/repayments and transfers out			13,494,869				13,494,869			13,494,869	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	4,450,081	20,795,811	13,494,869	4,109,678	10,607,298	0	53,457,737	658,627		54,116,364	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	53,084,507	51,981,089	13,494,869	27,180,982	40,338,399	0	186,079,846	67,526,080		253,605,926	259		
260												260		
261	Ending fund balance June 30, 2015:											261		
262	Governmental:											262		
263	Nonspendable	20,022	205,195			2,022,961	1,162,851	3,411,029			3,411,029	263		
264	Restricted		11,908,374		7,169,974	48,953,036		68,031,384			68,031,384	264		
265	Committed	273,195	576,101		1,245			850,541			850,541	265		
266	Assigned		2,901,447					2,901,447			2,901,447	266		
267	Unassigned	8,944,762	-485,741					8,459,021			8,459,021	267		
268	Total Governmental	9,237,979	15,105,376	0	7,171,219	50,975,997	1,162,851	83,653,422			83,653,422	268		
269	Proprietary								153,109,046		153,109,046	269		
270	Total ending fund balance June 30, 2015	9,237,979	15,105,376	0	7,171,219	50,975,997	1,162,851	83,653,422	153,109,046		236,762,468	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	62,322,486	67,086,465	13,494,869	34,352,201	91,314,396	1,162,851	269,733,268	220,635,126		490,368,394	271		
272												272		

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF SIOUX CITY

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$ 262,559

Purpose	Amount paid to State
Highways.....	L44 \$ 0
All other.....	L89 \$ 0

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
200 \$	47,139,352

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 4,003,279	29U \$ 3,940,201	39U \$ 486,981	49U \$ 7,456,498	49U \$	49U \$	49U \$	I91 \$ 131,582
2. Sewer utility	19U 1,224,532	29U 51,667	39U 190,950	49U 1,085,249	49U	49U	49U	I89 41,644
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 58,124,271	29U 7,366,021	39U 9,075,793	49U 56,414,500	49U	49U	49U	I89 1,828,912
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Parking	19U 1,807,126	29U 203,750	39U 418,168	49U 1,592,708				57,349
Airport	19U	29U	39U	49U	49U	49U	49U	I89
10.	2,019,888	230,000	259,458	1,990,429				64,889
GO Bonds	19U	29U	39U	49U	49U	49U	49U	I89
11.	46,710,904	15,630,361	8,058,650	54,282,616				1,538,105
Notes Payable	19U	29U	39U	49U	49U	49U	49U	I89
12.	147,291,509	1,846,452	8,557,155				140,580,807	3,695,747
Central	19U	29U	39U	49U	49U	49U	49U	I89
13. Maintenance		688,000		688,000				1,392
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	261,181,509	29,956,452	27,047,155	123,510,000	0	0	140,580,807	7,359,620

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2014	61V \$ 0
Outstanding as of JUNE 30, 2015	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	3,870,495,210	x .05 = \$	193,524,761

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 7,025,353	\$ 48,470,703	0	63,625,364	119,121,420

REMARKS

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Continued on next page

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